

**Introduced by Senator Strickland**February 27, 2009

---

Senate Constitutional Amendment No. 13—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending subdivision (c) of Section 2 of Article XIII A thereof, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SCA 13, as introduced, Strickland. Property tax: new construction exclusion: small wind turbines and geothermal heat pump systems.

The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975–76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred.

This measure would authorize the Legislature to exclude from classification as "newly constructed" the construction or addition, on or after January 1, 2010, of a small wind turbine or geothermal heat pump system.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

- 1     *Resolved by the Senate, the Assembly concurring,* That the
- 2     Legislature of the State of California at its 2009–10 Regular
- 3     Session commencing on the first day of December 2008, two-thirds
- 4     of the membership of each house concurring, hereby proposes to
- 5     the people of the State of California, that the Constitution of the
- 6     State be amended as follows:

1 That subdivision (c) of Section 2 of Article XIII A thereof is  
2 amended to read:

3 (c) For purposes of subdivision (a), the Legislature may  
4 provide that the term “newly constructed” does not include any of  
5 the following:

6 (1) The construction or addition of any active solar energy  
7 system.

8 (2) The construction or installation of any fire sprinkler system,  
9 other fire extinguishing system, fire detection system, or fire-related  
10 egress improvement, as defined by the Legislature, that is  
11 constructed or installed after the effective date of this paragraph.

12 (3) The construction, installation, or modification on or after  
13 the effective date of this paragraph of any portion or structural  
14 component of a single- or multiple-family dwelling that is eligible  
15 for the homeowner’s exemption if the construction, installation,  
16 or modification is for the purpose of making the dwelling more  
17 accessible to a severely disabled person.

18 (4) The construction or installation of seismic retrofitting  
19 improvements or improvements utilizing earthquake hazard  
20 mitigation technologies, that are constructed or installed in existing  
21 buildings after the effective date of this paragraph. The Legislature  
22 shall define eligible improvements. This exclusion does not apply  
23 to seismic safety reconstruction or improvements that qualify for  
24 exclusion pursuant to the last sentence of the first paragraph of  
25 subdivision (a).

26 (5) The construction, installation, removal, or modification on  
27 or after the effective date of this paragraph of any portion or  
28 structural component of an existing building or structure if the  
29 construction, installation, removal, or modification is for the  
30 purpose of making the building more accessible to, or more usable  
31 by, a disabled person.

32 (6) *The construction or addition, on or after January 1, 2010,*  
33 *of a small wind turbine or geothermal heat pump system, as defined*  
34 *by the Legislature.*